

*Honoring*  
**JULIA CASTANEDA**  
*On Her Retirement*

**WHEREAS**, *Julia Castaneda, Tax Technician II in the San Jose Office, will retire on November 30, 2014, after more than thirty-three years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and*

**WHEREAS**, *Julie began her career with the State Board of Equalization on July 22, 1981, as an Assistant Clerk in the San Jose Office; and*

**WHEREAS**, *as a result of diligent work and demonstrated ability, she advanced to the position of a Program Technician I; and then on September 7, 1993, to a Tax Technician I. She later promoted to the position of a Tax Technician II on May 1, 2002; and*

**WHEREAS**, *throughout her many years of service, Julia has served the people of this state with fairness and dedication: Therefore be it*

**RESOLVED**, *that we, the Members of the Board, do hereby extend to Julia Castaneda our sincere and grateful appreciation for her dedicated service to the California State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.*

*Honoring*  
**STEPHEN COYLE**  
*On His Retirement*

**WHEREAS**, *Stephen Coyle, Staff Information Systems Analyst in the Technology Services Department, will retire on April 1, 2015, after more than fifteen years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and*

**WHEREAS**, *Stephen began his career with the Board of Equalization on June 1, 1999, as an Associate Information Systems Analyst in the Policy, Planning and Evaluation Division; and*

**WHEREAS**, *as a result of diligent work and proven professionalism, he advanced to a position of increasing responsibility, he was appointed to a Staff Information Systems Analyst on December 16, 2002, within the Technology Services Department's LAN Admin and PC Support Unit; and*

**WHEREAS**, *throughout his many years of service, Stephen Coyle has served the people of this state with fairness and dedication: Therefore be it*

**RESOLVED**, *that we, the Members of the Board, do hereby extend to Stephen Coyle our sincere and grateful appreciation for his dedicated service to the California State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.*

*Honoring*  
**FREDERICK N. DUEÑAS**  
*On His Retirement*

**WHEREAS**, *Frederick N. Dueñas, Supervising Tax Auditor II, in the Sales and Use Tax Department, will retire on December 30, 2014, after forty years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and*

**WHEREAS**, *Fred began his career with the Board of Equalization (BOE) on September 3, 1974, as a Tax Auditor I in the Inglewood Office, then gained a promotion to a Senior Tax Auditor; and*

**WHEREAS**, *as a result of diligent work and demonstrated ability, he advanced to the position of Supervisor I; and*

**WHEREAS**, *Fred's excellent performance earned him a promotion to the position of Supervising Tax Auditor II; and*

**WHEREAS**, *throughout his many years of service, Fred has served the BOE as a well-respected trainer, training coordinator, and CPA coordinator: Therefore be it*

**RESOLVED**, *that we, the Members of the Board, do hereby extend to Frederick N. Dueñas our sincere and grateful appreciation for his dedicated service to the California State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.*

*Honoring*  
**JUNE FUKUHARA**  
*On Her Retirement*

**WHEREAS**, June Fukuhara, Business Taxes Specialist I, in the Sales and Use Tax Department, will retire on December 30, 2014, after thirty-five years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and

**WHEREAS**, June began her career with the State of California at the Department of Corporations in January 1979, and began her career at the Board of Equalization (BOE) on April 14, 1979, as a Tax Auditor in the Inglewood Office; and was promoted to a Tax Auditor II on May 15, 1980; and

**WHEREAS**, as a result of diligent work and demonstrated ability, she advanced to an Associate Tax Auditor on November 23, 1993, in the Lakewood Office; and

**WHEREAS**, June's excellent performance earned her a promotion to a Business Taxes Specialist I on March 1, 2011, in the Culver City Office where she has been the District Reviewer; and

**WHEREAS**, throughout her many years of service, June has served the BOE as a motion picture tax specialist, trainer, teacher, training coordinator, and vice-chair of the BOE's annual food drive for several years; and

**WHEREAS**, June has served the people of the State of California with fairness and dedication: Therefore be it

**RESOLVED**, that we, the Members of the Board, do hereby extend to June Fukuhara our sincere and grateful appreciation for her dedicated service to the California State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.

Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.

*Honoring*  
**PETER MURPHY**  
*On His Retirement*

**WHEREAS**, Peter Murphy, Senior Forest Property Appraiser in the Property and Special Taxes Department, State-Assessed Properties Division, Redding Office, will retire on December 31, 2014, after thirty-one years of outstanding and meritorious service to the State of California and the California State Board of Equalization (BOE); and

**WHEREAS**, Peter began his career with the BOE in 1977 working for the Timber Yield Tax Unit in the City of Sacramento, brought to the benefit of the state his education, years of professional experience, and strong work ethic, he has advanced himself from Associate Forest Property Appraiser to Senior Forest Property Appraiser; and

**WHEREAS**, during his tenure with the BOE, Peter consistently demonstrated an extremely high level of technical proficiency at analyzing complex issues as he performed the most difficult appraisals, remedied numerous business and taxpayer issues, assisted the Timber Advisory Committee, and mentored staff members of the Timber Yield Tax Unit; and

**WHEREAS**, throughout his many years of service, Peter has earned the respect and admiration of management and his fellow foresters. His integrity and his outstanding service to the people of California attest to the high level of his ability and his dedication to serving the people of this state: Therefore be it

**RESOLVED**, that we, the Members of the Board, do hereby extend to Peter Murphy our sincere appreciation for his dedicated service to the California State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him for continued success, happiness, and good health in the years to come.

*Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.*

*Honoring*  
**ROMULO S. NOGRA**  
*On His Retirement*

**WHEREAS**, Romulo S. Nogra, Business Taxes Specialist I in the Sales and Use Tax Department, New York Out-of-State Office, will retire on November 30, 2014, after twenty-four years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and

**WHEREAS**, Romulo began his career with the Board of Equalization on January 16, 1990, as a Tax Auditor in the New York Out-of-State Office; and

**WHEREAS**, in recognition of his outstanding leadership skills and proven professionalism, he was appointed to the position of Associate Tax Auditor on June 23, 1992, and Business Taxes Specialist I on December 24, 2008; and

**WHEREAS**, throughout his many years of service, Romulo has served the people of this state with fairness and dedication: Therefore be it

**RESOLVED**, that we, the Members of the Board, do hereby extend to Romulo S. Nogra our sincere and grateful appreciation for his dedicated service to the California State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.

Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.

*Honoring*  
**LILIAN M. SIBAL**  
*On Her Retirement*

**WHEREAS**, *Lilian M. Sibal, Office Assistant (T) in the West Covina Office, will retire on December 30, 2014, after twenty-two years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and*

**WHEREAS**, *Lilian began her career with the Board of Equalization (BOE) on December 28, 1992, as an Office Assistant II in the Audit Control Section of the Arcadia Office, now known as the West Covina Office; and*

**WHEREAS**, *Lilian has done an excellent job in keeping up with her workload, interacting with the public over the phone, and assisting others in her section; and*

**WHEREAS**, *Lilian made a successful transition to the BOE's Integrated Revenue Information System (IRIS) in 1998, adapted very well to the BOE's CalCard program in 2007, has been an integral part of the successful migration of the district to digital auditing in 2011, and has helped create some of the "compelling scoreboards" for audit; and*

**WHEREAS**, *Lilian has been one of the most congenial employees in the district serving on the District's Holiday Party Planning Committee over the past few years: Therefore be it*

**RESOLVED**, *that we, the Members of the Board, do hereby extend to Lilian M. Sibal our sincere and grateful appreciation for her dedicated service to the California State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to Lilian and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.*

*Honoring*  
**EDGAR VALERA**  
*On His Retirement*

**WHEREAS**, *Edgar Valera, Business Taxes Specialist I in the San Francisco Office, retired on August 1, 2014, after more than twenty-nine years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and*

**WHEREAS**, *Edgar began his career with the Board of Equalization on April 1, 1985, as a Tax Auditor I, in the San Francisco Office; and*

**WHEREAS**, *as a result of diligent work and demonstrated ability, he advanced to positions of increasing responsibility, first earning appointment to the position of Tax Auditor II, April 1, 1986, then promoted to Associate Tax Auditor on June 8, 1993; and*

**WHEREAS**, *in recognition of his outstanding leadership skills and proven professionalism, he was appointed to the position of Business Taxes Specialist I on May 12, 2005, where he served the San Francisco Office until his retirement; and*

**WHEREAS**, *throughout his many years of service, Edgar has served the people of this state with fairness and dedication: Therefore be it*

**RESOLVED**, *that we, the Members of the Board, do hereby extend to Edgar Valera our sincere and grateful appreciation for his dedicated service to the California State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.*



*Honoring*  
**RONNIE YANG**  
*On Her Retirement*

**WHEREAS**, *Ronnie Yang, Tax Technician III, Cashier for the Ventura Office, retires on December 30, 2014, after more than fourteen years of outstanding and meritorious service to the State of California and the California State Board of Equalization; and*

**WHEREAS**, *Ronnie began her state service as a Tax Technician I with the Ventura Office of the Board of Equalization, on May 22, 2000; and*

**WHEREAS**, *as a result of diligent work and demonstrated ability, she advanced to a position of increasing responsibility, earning an appointment to the position of Tax Technician II; and*

**WHEREAS**, *in recognition of her outstanding leadership skills and proven professionalism, she was appointed to the position of Tax Technician III on May 1, 2010, serving the Ventura Office until her retirement; and*

**WHEREAS**, *throughout her many years of service, Ronnie has served the people of this state with fairness and dedication: Therefore be it*

**RESOLVED**, *that we, the Members of the Board, do hereby extend to Ronnie Yang our sincere and grateful appreciation for her dedicated service to the California State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this nineteenth day of November 2014, by the State Board of Equalization.*